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From:

Sent: Thursday, August 13, 2009 12:26:51 PM

To:

Cc:

Subject: RE: ACTION: Patriot Day Holiday

The Patriot's Day holiday would be applicable only if: the Service directed a taxpayer to submit a return to Andover for processing; or, a taxpayer hand-carried a return to a person authorized to receive hand-carried returns in a State where Patriot's Day is a Statewide legal holiday. I.R.C. § 7503; Treas. Reg. § 1.6091-2(d).